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**Subject:** Approval of 2018-2019 Community Service Program Audits

**Report to:** Public Health and Social Services Committee

**Report date:** Tuesday, June 11, 2019

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## Recommendations

1. That the draft audited schedule of revenues and expenses for the Homelessness Partnering Strategy Program for the fiscal period ended March 31, 2019 (Appendix 1), **BE APPROVED**;
2. That the draft audited schedule of revenues and expenses for the Community Support Service Program, for the calendar year ended December 31, 2018 (Appendix 2), **BE APPROVED**;
3. That staff **BE DIRECTED** to co-ordinate with the auditor to finalize the statements as presented; and
4. That this report **BE FORWARDED** to the Region's Audit Committee for information.

## Key Facts

- The purpose of the report is to obtain approval of the audited schedules in accordance with the federal and provincial funding requirements.
- The Ministry of Employment and Social Development Canada and the Hamilton Niagara Haldimand Brant Local Health Integration Network (HNHB LHIN) submission deadlines for the Homelessness Partnering Strategy Program and the Community Support Service Program are July 31, 2019 and June 30, 2019 respectively.
- In accordance with report AC-C 32-2018 dated June 18, 2018, respecting the Audit Committee Terms of Reference, which refers to "other audited financial statements", to include special purpose and compliance-based schedules, are approved by the standing committee with oversight of the program and then referred to Audit Committee for information.

## Financial Considerations

The schedule of revenue and expenses for the Homelessness Partnering Strategy Program has been prepared in compliance with legislation and in accordance with the financial reporting provisions of the agreement between the Ministry of Employment and Social Development Canada and the Regional Municipality of Niagara. The Annual Reconciliation Return of the Community Support Service Program has been prepared in compliance with the guidelines of the Ontario Health Reporting Standards and the Community Financial Policy issued by the HNHB LHIN through the Multi-Sector Accountability Agreement (MSAA).

Draft copies of the audited schedule of revenues and expenses for the years ended March 31, 2019 and December 31, 2018 are attached as Appendix 1 and 2 respectively.

The financial schedules are prepared specifically for the purposes of meeting the requirements outlined in the service agreements with the funding Ministries. These financial schedules are a federal and provincial requirement as noted in the audit reports for each respective program as follows:

#### Homeless Partnering Strategy Program

“The schedule is prepared to assist the Program in complying with the financial reporting provisions of the agreement between the Ministry of Employment and Social Development Canada and the Regional Municipality of Niagara. As a result, the schedule may not be suitable for another purpose.”

#### Community Services Support Program

“The schedules are prepared to assist the Program in complying with the financial reporting provisions in the guidelines in Chapters 3 and 4 of the Ontario Healthcare Reporting Standards and the Community Financial Policy (2016) issued by the Ontario Ministry of Health and Long-Term Care. As a result, the schedule may not be suitable for another purpose.

### **Analysis**

The audits of these Community Service Programs were completed by the Region’s external auditors, Deloitte. The auditors have indicated that, based on their review, nothing has come to their attention that causes them to believe that this information is not, in all material respects, in accordance with the requirements identified.

Upon approval by the Council, these schedules are submitted to the respective Ministries in accordance with funding agreement requirements and timelines and are also referred to the Audit Committee for information.

Below is a summary of the results of the audited schedules:

- Homelessness Partnership Strategy Program – This program commenced April 1, 2014 and ends March 31, 2019. The maximum amount of Ministry contribution over the five year period was received totalling \$3,141,055.
- Community Support Service Program – This program has an overall deficit of \$43,551 at the end of December 31, 2018. The deficit is related to lower than anticipated service revenue generated from adult day programs, as a result of

inclement weather and seasonal outbreaks in 2018. \$694 is returnable to the HNHB LHIN as a result of a surplus in the Assisted Living program which has its own restricted funding envelope.

These financial schedules are subject to minor wording changes once schedules are finalized.

### **Alternatives Reviewed**

The audited schedules are a funding agreement requirement and therefore no alternatives are available.

### **Relationship to Council Strategic Priorities**

Not applicable (pending the development of Council Strategic Priorities).

### **Other Pertinent Reports**

None

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#### **Prepared by:**

Beth Brens, CPA, CA  
Acting Associate Director, Reporting &  
Analysis  
Enterprise Resource Management  
Services

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#### **Recommended by:**

Adrienne Jugley, MSW, RSW, CHE  
Commissioner  
Community Services

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#### **Submitted by:**

Ron Tripp, P.Eng.  
Acting Chief Administrative Officer

*This report was prepared in consultation with Kayla De Pauw, CPA, CA, Program Financial Specialist and Jordan Gamble, CPA, CA, Program Financial Specialist.*

### **Appendices**

Appendix 1 2018-2019 Homelessness Partnering Strategy Program – Audited  
Schedule of Revenues and Expenses

Appendix 2 2018 Community Support Service Program Annual Reconciliation Return